

## Why replace an old, inefficient wood stove?

### Reduce Your Taxes

The state of Idaho offers a tax deduction for replacing old, uncertified wood stoves manufactured before 1992 with new wood stoves certified by the U.S. Environmental Protection Agency (EPA), pellet stoves, or natural gas or propane heating units.

### Save Money

EPA-certified wood stoves are more efficient at heating your home. An EPA-certified wood-burning stove that is sized and placed properly with a venting system that delivers adequate draft will reduce wood consumption, produce more usable heat, and reduce maintenance from inefficient fires.

### Improve Air Quality and Protect Your Health

All wood stoves produce wood smoke, which contains both particles and gases. Breathing smoke is not healthy. Small particles – called particulates – can be inhaled deep into the respiratory system where they may cause serious health impacts. Both particulates and gases may contain cancer-causing materials.

EPA-certified wood stoves are cleaner burning. They emit 70 - 90% fewer particulates than conventional wood stoves, which helps protect against the adverse health impacts of breathing smoke.

*Don't send your dollars up in smoke!*

## For More Information

Idaho Department of Environmental Quality  
1410 N. Hilton  
Boise, ID 83706  
(208) 373-0502

### Regional Offices

#### Boise Regional Office

1445 North Orchard  
Boise, ID 83706  
(208) 373-0550  
toll-free: (888) 800-3480

#### Coeur d'Alene Regional Office

2110 Ironwood Parkway  
Coeur d'Alene, ID 83814  
(208) 769-1422

#### Lewiston Regional Office

1118 F Street  
Lewiston, ID 83501  
(208) 799-4370  
toll-free: (877) 541-3304

#### Twin Falls Regional Office

1363 Fillmore Street  
Twin Falls, ID 83301  
(208) 736-2190  
toll-free: (800) 270-1663

#### Pocatello Regional Office

444 Hospital Way #300  
Pocatello, ID 83201  
(208) 236-6160  
toll-free: (888) 655-6160

#### Idaho Falls Regional Office

900 N. Skyline, Suite B  
Idaho Falls, ID 83402  
(208) 528-2650  
toll-free: (800) 232-4635

### DEQ Web Site

#### Wood Stoves

[www.deq.idaho.gov/air/prog\\_issues/burning/woodstoves.cfm](http://www.deq.idaho.gov/air/prog_issues/burning/woodstoves.cfm)

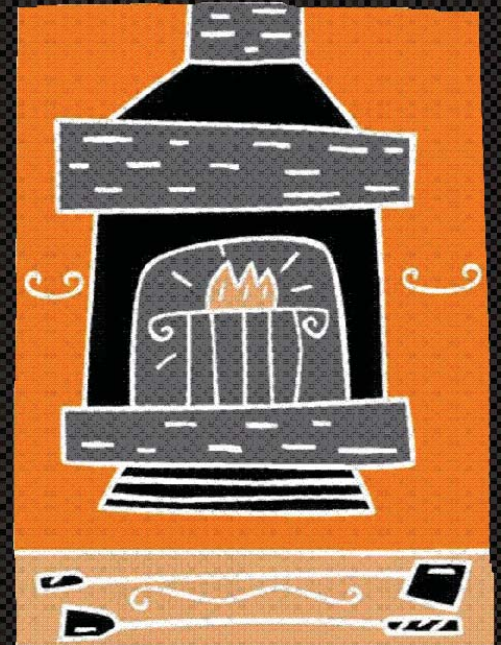
### U.S. Environmental Protection Agency Web Site

Clean Burning Woodstoves and Fireplaces  
[www.epa.gov/woodstoves/](http://www.epa.gov/woodstoves/)



*Printed on recycled paper. Updated September 2007. Costs associated with this publication are available from the Department of Environmental Quality in accordance with Section 60-202, Idaho Code.*

# Wood Stove Replacements and the Idaho Tax Deduction



Idaho Department of Environmental Quality  
[www.deq.idaho.gov](http://www.deq.idaho.gov)

### ***Who qualifies for the deduction?***

The tax deduction is available to Idaho taxpayers who buy new wood stoves, pellet stoves, natural gas heating units, or propane heating units for their residences to replace old, uncertified wood stoves manufactured before 1992.

### ***What conditions must be met?***

The cost of a new natural gas or propane heating unit, pellet stove, or wood stove certified by the U.S. Environmental Protection Agency (EPA) may be deducted if:

- the stove or heating unit is for the buyer's residence;
- the stove or heating unit replaces an operable wood stove that does not meet EPA standards;
- the purchase and replacement occur within the same calendar year;
- proof of purchase is obtained; and
- the old wood stove is taken to a DEQ-approved drop-off site ***no later than 30 days from the date of purchase of the new appliance.***

### ***How much is the tax deduction?***

Forty percent of the total cost – purchase price plus professional installation – may be deducted in the year the wood stove or insert is replaced. During the next three years, 20% of the total cost may be deducted each year. The total annual deduction is limited to \$5,000.

### ***What is an EPA-certified wood stove?***

EPA requires manufacturers to produce clean-burning wood stoves and establish limits on the amount of particulates (smoke) the new stoves can emit. An EPA-certified wood stove must have a permanent label indicating it meets EPA requirements.

### ***Are fireplaces included?***

No, the tax deduction applies only to the replacement of uncertified wood stoves. A common fireplace is not considered a wood stove.

However, wood-burning fireplace inserts can be considered wood stoves. Therefore, the tax deduction applies if an old fireplace insert is replaced with another meeting current EPA standards. The deduction also applies if a fireplace insert is removed and replaced with a certified wood stove or natural gas or propane heating unit.

### ***How is proof of purchase obtained?***

Proof of purchase is provided when you drop off your old stove at a DEQ-approved site. Notify the site attendant that you are participating in the tax deduction program and ask for a DEQ receipt. Fill out pertinent information and have the attendant sign the completed form. If the old wood stove is dropped off by the installer, the installer is responsible for returning the completed receipt to you.

To be eligible for the tax deduction, send the white copy of the receipt to DEQ and claim the deduction on your Idaho income tax form. Keep the yellow copy with your tax records.

### ***Why does DEQ approve drop-off sites?***

Idaho law requires DEQ to verify that old wood stoves are not reused. DEQ helps prevent reuse of old stoves by managing the drop-off sites. Operators of DEQ-approved drop-off sites must agree to destroy the old wood stoves they collect. The destroyed stoves are typically recycled for scrap. The fire-brick lining must be removed before drop-off.

### ***Approved Wood Stove Drop-Off Sites***

Boise	Pacific Recycling	208-375-2131
Burley	Pacific Recycling	208-678-2321
Clark Fork	Bonner Co. Clark Fork Transfer Station	208-266-0196
Coeur d'Alene	Kootenai Co. Transfer Station	208-446-1430
Colburn	Bonner Co. Colburn Transfer Site	208-263-0718
Coolin	Bonner Co. Dickensheet Transfer Site	208-443-3007
Donnelly	Valley Co. Landfill	208-634-7712
Idaho Falls	Pacific Recycling	208-529-4180
Lewiston	Pacific Recycling	208-743-2181
Moscow	Latah Sanitation	208-882-5724
Nampa	Pacific Recycling	208-466-1105
Oldtown	Bonner Co. Idaho Hill Transfer Site	208-437-2741
Pinehurst	North Idaho Recycling	208-784-6241
Pocatello	Pacific Recycling	208-233-7720
Riverdale	Franklin Co. Riverdale Landfill	208-852-2113
Sagle	Bonner Co. Dufort Transfer Site	208-265-0978
Salmon	Lemhi Co. Solid Waste	208-756-6441
Sandpoint	Pacific Recycling	208-263-2584
Twin Falls	Pacific Recycling	208-734-7440

### ***Questions?***

Contact  
Idaho Tax Commission  
(208) 334-7660  
or your nearest  
DEQ Regional Office  
(contact information on reverse)